

**REMARKS**

Claims 13-24 are pending. By this Amendment, claims 13 and 15-18 are amended, and claims 1-12 and 25 are canceled without prejudice to or disclaimer of the subject matter contained therein. Applicants acknowledge and thank the Examiner for indicating that claims 15-18, 21 and 22 contain allowable subject matter. However, for reasons as discussed below, it is believed that all of the claims are allowable. Accordingly, reconsideration is respectfully requested.

**I. The Claims Define Patentable Subject Matter**

The Office Action rejects claims 13 and 23-24 under 35 U.S.C. §102(b) over Kawata (U.S. Patent No. 4,860,432); rejects claims 13 and 14 under 35 U.S.C. §102(e) over Rudy (U.S. Patent No. 6,193,584); and rejects claims 19 and 20 under 35 U.S.C. §103(a) over Kawata. The rejections are respectfully traversed.

In particular, Kawata does not disclose or suggest a film for a magnetoresistive element includes a first region and a second region, the film is not etched in the first region but etched in the second region partway in a direction from its top surface toward the base, as recited in independent claim 13.

Kawata discloses in Figs. 3A and 3B that the magnetoresistance effect elements 11-18 are formed by etching the entire parts of element layer 2. Specifically, at col. 1, lines 40-50, Kawata discloses that eight pieces of magnetoresistance effect elements 3 are formed in strip shapes on the substrate 1 by photo-etching. However, nowhere does Kawata disclose or suggest the film for the magnetoresistive element includes a first region and a second region. Moreover, nowhere does Kawata disclose or suggest the film is not etched in the first region but etched in the second region partway in a direction from its top surface towards the base. In summary, Kawata does not disclose or suggest a film as recited above in claim 13.

Furthermore, Kawata does not disclose or suggest a dummy component is formed by etching a dummy film in its entire region partway in a direction from its top surface toward the base, as recited in independent claim 13.

Specifically, Kawata discloses that the element layer 2 is not etched at all in a region where the dummy elements 23-26 are to be formed, but etched entirely in a region around the above-mentioned region (*see*, for example, column 3, lines 15-30). However, nowhere does Kawata disclose or suggest the dummy component is formed by etching a dummy film in its entire region partway in a direction from its top surface toward the base. In summary, Kawata does not disclose or suggest such a dummy component.

Moreover, Kawata does not disclose or suggest that one of the surfaces of the dummy component farther from the base is located at a position corresponding to a position of a surface of the film for the magnetoresistive element in the second region that is obtained by the etching, as viewed in a direction of thickness of the magnetoresistive element, as recited in independent claim 13.

Kawata discloses at col. 2, line 67 – col. 3, line 2, that dummy elements 23 and 24, and 25 and 26 of the same strip shape as the regular elements are disposed in parallel to each other on both sides of eight magnetoresistance effect elements from 11 through 18. Nowhere does Kawata disclose or suggest one of the surfaces of the dummy component farther from the base is located at a position corresponding to a position of a surface of the film for the magnetoresistive element in the second region that is obtained by the etching, as viewed in a direction of thickness of the magnetoresistive element.

For at least the reasons above, Kawata does not disclose or suggest the features of independent claim 13.

Furthermore, Rudy does not disclose or suggest the above-mentioned features of claim 13.

The Office Action asserts that the element 140 of Rudy is the dummy component of the claimed invention. However, according to Rudy, at col. 7, lines 65-66, the element 140 is an electrical lapping guide (ELG). Furthermore, in Rudy, the ELG 140 and the read sensor 46 are formed by lapping parts of films for forming the same, and not by etching parts of films for forming the same. Specifically, Rudy does not disclose or suggest any of the above-mentioned features of claim 13.

Accordingly, independent claim 13 define patentable subject matter. Claims 14-24 depend from independent claim 13, and therefore also define patentable subject matter, as well as for the other features they recite. The Office Action has indicated that claims 15-18, 21 and 22 contain allowable subject matter. Accordingly, withdrawal of the rejections under 35 U.S.C. §102(b), 35 U.S.C. §102(e) and 35 U.S.C. §103(a) is respectfully requested.

**II. Conclusion**

In view of the foregoing, this application is in condition for allowance. Favorable reconsideration and prompt allowance of claims 13-24 are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number set forth below.

Respectfully submitted,

  
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